



Trustees' Financial Summary

FY2015-16

Submit ID: 0533-90395312

**** Recalculated ****

27 Lincoln County

0533 Yaak Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Diane Downey **Phone #:** (406) 295-9311

(Signature)

(Date)

Chair, Board of Trustees: Pam Fuqua

(Signature)

(Date)

County Superintendant Nancy Trotter Higgins

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	E-Rate Tele Communications and Internet	LOCAL		
005	Yaak School Fundraiser	LOCAL		
008	Services for Significant Needs Students	STATE	27-0533-76-14-P1	State
011	General Donations	LOCAL		
016	Summer 2015 Arts and Crafts Fair	LOCAL		
017	Summer Arts & Craft Fair 2016	LOCAL		
018	Misc Refunds	LOCAL		
020	Interest Earnings	LOCAL		
053	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141041	84.358A
054	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141041	84.358A
055	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141041	84.358A
063	Indian Education for all	STATE	365	
064	Education Data System	STATE	368	
070	Prior Period Intrest Adjustment	LOCAL		
071	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151041	84.358A
072	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151041	84.358A
073	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151041	84.358A
077	AYP Award	STATE		
079	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	027 0533 1416	84.367

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,755.04	138.78		
02	Taxes Receivable - Real and Personal (120-149)	5,587.45			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	24,342.49	138.78		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,587.45			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	8,021.82			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	10,733.22	138.78		
52	TOTAL FUND BALANCE/EQUITY	18,755.04	138.78		
53	TOTAL LIABILITIES AND FUND BALANCE	24,342.49	138.78		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,963.86	7,712.81	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,963.86	7,712.81	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		1,963.86	7,712.81	
52	TOTAL FUND BALANCE/EQUITY		1,963.86	7,712.81	
53	TOTAL LIABILITIES AND FUND BALANCE		1,963.86	7,712.81	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			604.09	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			604.09	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			604.09	
52	TOTAL FUND BALANCE/EQUITY			604.09	
53	TOTAL LIABILITIES AND FUND BALANCE			604.09	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2.27	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2.27	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2.27	
52	TOTAL FUND BALANCE/EQUITY			2.27	
53	TOTAL LIABILITIES AND FUND BALANCE			2.27	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	186.99	1,020.30		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	186.99	1,020.30		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	186.99	1,020.30		
52	TOTAL FUND BALANCE/EQUITY	186.99	1,020.30		
53	TOTAL LIABILITIES AND FUND BALANCE	186.99	1,020.30		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			936.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			936.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			936.37	
52	TOTAL FUND BALANCE/EQUITY			936.37	
53	TOTAL LIABILITIES AND FUND BALANCE			936.37	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		13,444.36		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		13,444.36		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		13,444.36		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		13,444.36		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		13,444.36		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	40,961.68	48,697.18
	1112 District Levy - Personal Property	136.79	532.55
	1190 Penalties and Interest on Taxes	328.89	352.08
	1510 Interest Earnings	25.93	28.83
	3110 Direct State Aid	34,230.28	43,861.79
	3111 Quality Educator	3,042.00	3,113.00
	3112 At Risk Student	1,039.43	987.16
	3113 Indian Education For All	142.80	187.92
	3115 State Spec Ed Allowable Cost Pymt to Districts	1,218.00	1,814.40
	3116 Data For Achievement	105.00	180.00
	3118 Natural Resource Development	243.93	492.42
	3444 State School Block Grant	3,263.91	3,263.91
	3446 SB96 Block Grant Reimbursement	148.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		84,887.54	103,511.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	41,264.77	39,294.99	
			2XX Personal Services - Employee Benefits	645.53	224.45	
			3XX Purchased Professional and Technical Services	659.75	1,182.85	
			5XX Other Purchased Services	1,558.73	2,999.06	
			6XX Supplies and Materials	1,888.07	2,532.87	
		222X	Educational Media Services			
			6XX Supplies and Materials	634.62	781.81	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	18,062.28	19,743.30	
			2XX Personal Services - Employee Benefits	176.13	112.79	
			3XX Purchased Professional and Technical Services	381.88	54.00	
			5XX Other Purchased Services	2,011.70	3,826.25	
			6XX Supplies and Materials	517.20	7,438.63	
			810 Dues and Fees	1,882.02	985.50	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,132.83	3,647.71	
			2XX Personal Services - Employee Benefits	344.08	196.88	
			3XX Purchased Professional and Technical Services	450.80	338.00	
			4XX Purchased Property Services	2,732.57	3,028.49	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	3,243.88	6,227.44
			6XX Supplies and Materials	2,231.38	7,863.64
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	142.80
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,620.00	0.00
			2XX Personal Services - Employee Benefits	6.82	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	2,413.15
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	1,536.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>84,981.04</u>	<u>103,034.61</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					10,256.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					103,511.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					103,034.61 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	8,021.82	Less Last Year	0.00	(4b)	8,021.82
					8,021.82 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,755.04 (5)



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27 Lincoln County

0533 Yaak Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 10
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	1.22	0.94	
	2220 County On-Schedule Trans Reimb	429.45	0.00	
	3210 State On-Schedule Trans Reimb	429.45	188.07	
	9710 Residual Equity Transfers In	0.00	26.66	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		860.12	215.67	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	858.90	390.60
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	26.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				858.90	417.26

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					340.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					215.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					417.26 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					138.78 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.77	3.13
	2240 County Retirement Distribution	11,047.79	7,999.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,049.56</u>	<u>8,002.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6,692.02	6,314.07	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	1,566.55	1,660.45	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	273.66	306.83	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	275.08	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,807.31	8,281.35	

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						2,242.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,002.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,281.35 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,963.86 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
003	E-Rate Tele Communications and Internet	
	1900 Other Revenue from Local Sources	2,100.07
008	Services for Significant Needs Students	
	3610 Services for Significant Needs Students	60.00
011	General Donations	
	1920 Contributions/Donations from Private Sources	50.00
016	Summer 2015 Arts and Crafts Fair	
	1920 Contributions/Donations from Private Sources	2,664.00
017	Summer Arts & Craft Fair 2016	
	1920 Contributions/Donations from Private Sources	90.00
018	Misc Refunds	
	1900 Other Revenue from Local Sources	430.31
020	Interest Earnings	
	1510 Interest Earnings	17.06
053	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,231.91
054	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,745.30
071	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,423.74
073	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,267.74
079	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,668.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,748.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
003	E-Rate Tele Communications and Internet			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		2,468.98
		003 Subtotal		2,468.98
011	General Donations			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		207.10
		011 Subtotal		207.10



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
016	Summer 2015 Arts and Crafts Fair				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		319.00
			8XX Other Expenditures		167.50
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		45.76
			016 Subtotal		532.26
017	Summer Arts & Craft Fair 2016				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			5XX Other Purchased Services		53.25
			017 Subtotal		53.25
053	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			5XX Other Purchased Services		3,146.12
			6XX Supplies and Materials		85.79
			053 Subtotal		3,231.91
054	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		98.90
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		600.54
			2XX Personal Services - Employee Benefits		9,178.52
			5XX Other Purchased Services		1,820.79
			054 Subtotal		11,698.75
063	Indian Education for all				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		102.66
			063 Subtotal		102.66
071	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,171.46
			2XX Personal Services - Employee Benefits		1,371.69
			5XX Other Purchased Services		751.08
			071 Subtotal		4,294.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
072	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			5XX Other Purchased Services		89.12
			072 Subtotal		89.12
073	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		2,267.74
			073 Subtotal		2,267.74
079	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			5XX Other Purchased Services		2,575.00
			079 Subtotal		2,575.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					27,521.00

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					7,485.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,748.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,521.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,712.81 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 E-Rate Tele Communications and Internet	2,100.07	2,468.98	-368.91
008 Services for Significant Needs Students	60.00	0.00	60.00
011 General Donations	50.00	207.10	-157.10
016 Summer 2015 Arts and Crafts Fair	2,664.00	532.26	2,131.74
017 Summer Arts & Craft Fair 2016	90.00	53.25	36.75
018 Misc Refunds	430.31	0.00	430.31
020 Interest Earnings	17.06	0.00	17.06
053 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,231.91	3,231.91	0.00
054 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,745.30	11,698.75	46.55



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
063 Indian Education for all	0.00	102.66	-102.66
071 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,423.74	4,294.23	-870.49
072 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	89.12	-89.12
073 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,267.74	2,267.74	0.00
079 Title II, Part A, Teacher/Principal Train/Recruit	1,668.00	2,575.00	-907.00
Total	27,748.13	27,521.00	227.13



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.49	2.69
	1900 Other Revenue from Local Sources	3,600.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,602.49	2.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	138.38
			4XX Purchased Property Services	3,225.29	0.00
			5XX Other Purchased Services	334.06	123.10
			6XX Supplies and Materials	624.11	1,307.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,183.46	1,569.40

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	2,170.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,569.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	604.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	0.63
	4820 Federal Impact Aid - Title VIII	0.00	1.64
	6100 Material Prior Period Revenue Adjustments	-0.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-0.41	2.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 26
Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2.27 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.91	0.41
	3281 State Technology Aid	78.30	96.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79.21</u>	<u>96.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		200.00	0.00
		6XX Supplies and Materials		194.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>394.40</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	90.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	186.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.65	2.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.65</u>	<u>2.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					1,017.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,020.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.68	2.41
	1700 Student Extracurricular Activity Receipts	7,093.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,106.85</u>	<u>2.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	9,880.67	76.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,880.67</u>	<u>76.04</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	1,010.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	936.37	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	34,599.96	33,144.99
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	710.23	733.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	2,732.57	3,028.49
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,360.80
b. Related Services Block Grant Entitlement	453.60
c. Total Entitlements Subject to Reversion	1,814.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,413.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,413.15
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,413.15	0.00	0.00	0.00	0.00
Totals			2,413.15	0.00	0.00	0.00	0.00

2,413.15

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0533-90395312

**** Recalculated ****

27 Lincoln County

0533 Yaak Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	19,071.00	0.00	0.00	0.00	19,071.00
Buildings	22,165.00	0.00	0.00	0.00	22,165.00
Machinery and Equipment	6,500.00	0.00	0.00	0.00	6,500.00
Totals at Historical Cost	47,736.00	0.00	0.00	0.00	47,736.00
Depreciation					
Building Accum	22,165.00	0.00	0.00	0.00	22,165.00
Machinery and Equipment Accum	6,500.00	0.00	0.00	0.00	6,500.00
Total Accumulated Depreciation	28,665.00	0.00	0.00	0.00	28,665.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	19,071.00	0.00	0.00	0.00	19,071.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

0533 Yaak Elem



Trustees' Financial Summary

FY2015-16

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27 Lincoln County

**** Recalculated ****

0533 Yaak Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - TRS	57,987.00	7,473.00	0.00	65,460.00